

**Computation of the Marriage Credit
Tax Year 2023**

Complete lines 1-6 of Schedule M1MA.

If line 6 is less than \$114,000, the credit must be determined from the look-up table.

If line 6 is \$114,000 or more, the credit is determined from lines 9-19 of the schedule.

Computation for Each Cell of the Look-up Table, Using an Example

Row: 38,000 - 40,000, Midpoint = 39,000

Column: 64,000 - 84,000, Midpoint = 74,000

	Earned income of the lesser-earning spouse from line 6 of Schedule M1MA, using midpoint of range	39,000
Minus:	½ of the married-joint standard deduction	<u>- 13,825</u>
Equals:	computed taxable income of spouse A	25,175
Calculate:	the tax for computed taxable income of spouse A using the rate schedule for <i>single persons</i> = Tax A	1,346.86
	Joint taxable income from line 9 of Form M1, using midpoint of range	74,000
Minus:	computed taxable income of spouse A	<u>-25,175</u>
Equals:	computed taxable income of spouse B (If zero or less, credit = 0)	48,825
Calculate:	the tax for computed taxable income of spouse B using the rate schedule for <i>single persons</i> = Tax B	2,884.09
Calculate:	the tax on the joint taxable income from line 9 of Form M1, using midpoint of range and the rate schedule for <i>married-joint returns</i> = Tax C	4,394.73
	Tax C	4,394.73
Minus:	Sum of Tax A and Tax B	<u>- 4,230.95</u>
Equals:	Marriage credit	163.78
Round:	to whole dollars.	= 164

The maximum credit is \$1,710.